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SUGHRUE MION, PLLC

March 10, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Re: Application of **Tomoyuki AMANO, Masatoshi MIYOSHI, Koji KIKUCHI, and Wataru TSUTSUMI**
FACE GEAR AND METHOD OF MANUFACTURING THE SAME
Assignee: **DAIWA SEIKO, INC.**
Our Ref: **Q80299**

Dear Sir:

This is a request for a Divisional Application of pending prior Application No. 10/210,049 (Confirmation No. 9518) filed August 2, 2002 of Tomoyuki AMANO, Masatoshi MIYOSHI, Koji KIKUCHI, Wataru TSUTSUMI entitled FACE GEAR AND METHOD OF MANUFACTURING THE SAME.

This application is being filed under 37 C.F.R. § 1.53(b). Enclosed is a specification, including the claims and abstract, 11 sheets of drawings, and a copy of the Declaration as filed in the prior application. A Preliminary Amendment is also attached herewith.

The prior application is assigned to Group Art Unit 3654.

After entry of the Preliminary Amendment, the Government filing fee is calculated as follows:

Total claims	<u>2</u>	-	20	=	<u> </u>	x	\$18.00	=	<u> </u>	\$0.00
Independent claims	<u>1</u>	-	3	=	<u> </u>	x	\$86.00	=	<u> </u>	\$0.00
Base Fee										\$770.00

TOTAL FILING FEE **\$770.00**

A check for the statutory fee of \$770.00 is attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

A Petition and payment for an extension of time is being filed concurrently herewith in Application No. 10/210,049. The application is timely filed.

Respectfully submitted,

SUGHRUE MION, PLLC
Attorneys for Applicant

By



Ellen R. Smith

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